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LS 4330

10 July 1953

MEMORANDUM FOR: Acting Chief, FE Division

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ATTENTION :

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SUBJECT : U. S. Income Tax

1. In connection with the attached request of 7 July 1953, I have been asked by the Acting Deputy Director (Administration) to review certain points. Since I am personally familiar with the background of the tax problem in [ ] I believe I understand some of the difficulties involved. However, it is settled that the Agency can undertake payment of penalties such as the accrued interest only when it can be demonstrated that the Agency or its policies and regulations affirmatively interpose obstacles to timely filing of returns. Consequently, I would appreciate it if we could have answers to the following questions:

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a. When did [ ] first realize that there might be an Income Tax problem?

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b. Did he raise the question officially or unofficially with the Agency and, if so, with whom?

c. Did he receive any advice or guidance?

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d. Did [ ] return to the United States during 1950, 1951, or 1952? It is understood that he is now stationed in Washington, so would you give us the date when he returned.

2. Any other information indicating why the returns could not be made earlier thus abating the interest would be useful for establishing the basis for a ruling of whether the Government should accept the responsibility in whole or in part.

15/  
LAWRENCE R. HOUSTON  
General Counsel

1 Attachment

OGC:LRH:jeb

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cc: OGC [ ]

OGC (2) ✓

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**ORIGINAL DOCUMENT MISSING PAGE(S):**

Attachment